Docket No.: 60188-573

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Mail Stop Utility Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:



Transmitted herewith for filing is the patent application of:

INVENTOR: Masahiro OKADA, Yuji TANIKAWA, Kazuhiro MIHARA FOR: AUDIO-VISUAL DATA RECORDING/REPRODUCING DEVICE

Enclosed are:

	26 pages of specification, claims, abstract.			
	Declaration and Power of Attorney.			
	Priority Claimed.			
	Certified copy of Japanese Patent Application No. 2002-204332			
	8 sheets of formal drawing.			
\boxtimes	An assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.			
Α,	and the assignment recordation fee.			
\boxtimes	An associate power of attorney.			
	A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.			
	Information Disclosure Statement, Form PTO-1449 and references.			
	Return Receipt Postcard			
The fil	ling fee has been calculated as shown below:			

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	16	-20	0	\$18.00	\$0.00
Independent Claims	3	-3	0	\$84.00	\$0.00
Multiple Depende			ependent Člaim(s)	\$0.00	
				Basic Fee	\$750.00
Total of Above Calculations Less ½ for Small Entity					\$750.00
					\$0.00
Assignment & Recording Fee					\$40.00
				Total Fee	\$790.00



\boxtimes	Please charge my Deposit Account No. 500417 in the amount of \$790.00. A duplicate
	copy of this sheet is enclosed.
\boxtimes	The Commissioner is hereby authorized to charge payment of the following feet

associated with this communication or credit any overpayment to Deposit Account No.

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Any additional filing fees required under 37 CFR 1.16.

 \boxtimes The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.

Any patent application processing fees under 37 CFR 1.17.

Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: July 10, 2003